

**UPPER CAPTIVA FIRE
PROTECTION and RESCUE
SERVICE DISTRICT**



**ANNUAL BUDGET
FY 2022-23**

As presented September 10, 2022

**UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT
PO BOX 322
PINELAND, FL 33945**

MEMORANDUM

September 10, 2022

TO: Fire Commissioners

FROM: Tom Jenkins, Treasurer

RE: Adopting TENTATIVE Tax (Calendar) Year 2022 Millage Rate and TENTATIVE Fiscal Year 2022-23 Budget

I am pleased to present the Fiscal Year 2022-23 Budget for the Upper Captiva Fire and Rescue District which totals \$1,794,265. The General Fund budget is funded by a property tax rate of 3.1000 mills (per thousand dollars of taxable valuation) which would generate \$940,910 in gross tax revenue. **This tax rate is 10.02% greater than the rolled-back rate (*) of 2.8177 mills and is therefore considered a tax increase.** Additionally, for the ninth (9th) of ten years, the District is also funded by a referendum-approved Special Assessment. The Fiscal Year 2022-23 gross revenue to be generated by the assessment is \$466,042. This is the same amount as has been assessed for each of the past eight years.

Both the General and Special Assessment Fund's budgets include a reserve for uncollected taxes recognizing that property owners take advantage of the discount provided by paying their taxes early (November through February). Therefore, the net ad valorem tax revenue available to fund the General Fund budget is \$907,978 and non-ad valorem revenue of \$447,400 in the Special Assessment Fund.

The total beginning balances available to roll-forward from FY 2021-22 are estimated to be \$414,087, of which is \$368,242 is for the General Fund and \$45,845 is for the Special Assessment fund. A portion of these balances may be committed by Resolution as of September 30, 2022 however District policy provides that 17% is used as cash carry-forward to pay for operating expenditures of the first two months (17%) of FY 2022-23 until the District receives its first distribution of tax revenue from the Lee County Tax Collector.

Other FY 2022-23 revenue sources are also contained in the budget such as charges for the sale of T-shirts (\$2,000). Interest earnings, contributions and other miscellaneous income are estimated to be \$22,800.

Therefore, the total General Fund sources of funds equals \$1,301,020 and \$493,245 in the Special Assessment Fund for Total District-wide FY 2022-23 Sources of Funds equaling \$1,794,265.

The uses of funds included in both the General and Special Assessment Fund's budgets are summarized below with the comparative change in amount and percent over (under) the current year's (FY 2022) amended budget:

	GENERAL and SPECIAL ASSESSMENT FUNDS			
	FY 2021-22 as Amended	FY 2022-23 Tentative	Increase (Decrease)	Percent Change
USES OF FUNDS				
EXPENDITURES				
Public Safety				
Personal Services	\$ 918,163	\$ 909,480	\$ (8,683)	-0.95%
Operating Expenses	390,903	393,398	2,495	0.64%
Capital Outlay	453,405	30,000	(423,405)	-93.38%
Debt Service	22,675	22,675	-	0.00%
Total Expenditures	\$ 1,785,146	\$ 1,355,553	\$ (429,593)	-24.06%
FUND BALANCES/RESERVES-Ending	399,528	438,712	39,184	9.81%
TOTAL USES OF FUNDS	\$ 2,184,674	\$ 1,794,265	\$ (390,409)	-17.87%

Changes in the Personal Services budget are primarily due to the following:

- The Chief and Assistant Chief are salaried personnel, who together work two-thirds of the annual hours needed to fill one full-time equivalent position (1.0 FTE = 24 hour/day for 365 days a year). This equates to 2,920 hours per year per person. The other one-third of this position is budgeted as Paramedic Pay. Pursuant to contract negotiations, a COLA increase is budgeted for the Chief and Assistant Chief based on the CPI and the Paramedic pay is budgeted for a \$1/hour increase in FY 2023.
- Three (3) other full-time equivalent hourly positions (filled with part-time staff) are funded in the budget, one (1) in the General Fund and two (2) in the Special Assessment fund, each to provide 24-hour coverage, 365 days a year. The hourly rates of these positions are proposed to increase by \$1.00/hour.
- Fringe benefit costs are budgeted to decrease because retirement contributions and disability insurance are not being provided to the Assistant Chief as was budgeted in FY 2022.

Please see Page 11 for more details of the Personal Services budget.

Operating expenses are estimated to increase by \$2,495 or -0.64%. The major changes to individual line-items are for the following purpose, decreases are shown in (brackets):

- \$25,000 Professional Services: \$5,000 increase to \$30,000 is for the legal services based on current year actual expenditures plus appropriating \$20,000 for a 5-year performance audit mandated by State HB #1103.
- \$2,745 Tax Collector Commission – Increase due to tax collector increasing rates for collection of ad valorem taxes from 2.0 to 2.15% of the district's levy.
- \$2,580 Utilities – Increase due to rising electric charges.
- \$5,250 Insurance – Increase estimated due to adding the Pole Barn to the Commercial Package insurance policy.
- (\$28,840) Repair & Maintenance: Decrease is estimated due to the acquisition of a new crew boat which should decrease the boat repair costs incurred in previous years.
- (\$10,000) Access Way Maintenance: Decrease due to use of back-hoe acquired in FY 2021 which allows the district to do in-house accessway maintenance.
- \$4,100 Fuel – increase due to rising fuel prices.
- \$1,170 Training – increase for Target Solutions price increases. This vendor provides Continuing Education programs.

The equipment included in the FY 2023 Capital Outlay budget is as follows:

DESCRIPTION	GENERAL FUND
MACHINERY & EQUIP-OTHER > \$1,000	
Replacement of the Ranger UTV	\$ 30,000
TOTAL:	\$ 30,000

The ending Fund Balances, including Reserves, which are projected to be available at September 30, 2023 are anticipated to be \$438,712, of which \$395,828 is in the General Fund and \$42,884 in the Special Assessment Fund. Included in this amount, there is a contingency/disaster reserve in the General Fund of \$200,000. This will provide the Commission the flexibility to have funds available to address needs of the island which may not yet be known. These funds can be re-appropriated by budget amendment to various line items as the need is identified. A debt service reserve \$22,675 is to provide one-year's debt service (formerly called a sinking fund). A reserve for equipment replacement of \$28,000 to set aside funds for future equipment replacements.

The \$22,675 payment of principal and interest for the second year of a 15-year lease entered into during FY 2022 which financed the acquisition of the Pierce Pumper Truck.

The remaining \$188,037 unassigned fund balance, also known as cash carry-forward, is to provide the cash-flow necessary to pay for personnel and operating expenses of the first two months (17%) of the subsequent fiscal year in compliance with the District fund balance policy.

The Resolutions attached are presented for your consideration and adoption to establish the TENTATIVE FY 2023 Millage rate and Budget.

Respectfully submitted,

Tom Jenkins

Commission Treasurer

Jason M. Martin

Fire Chief

RLW

() The rolled-back rate is the tax rate which would generate the same amount of ad valorem tax revenue as was received by the CIFCD in the previous fiscal year equating to no tax increase.*

RESOLUTION NO. 2022-008

A RESOLUTION OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING THE TENTATIVE MILLAGE RATE LEVY OF AD VALOREM TAXES FOR SAID DISTRICT FOR FISCAL YEAR 2022-2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Upper Captiva Fire Protection and Rescue Service District of Lee County, Florida on September 10, 2022 held a public hearing on the Fiscal Year 2022-23 Tentative Millage Rate as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the District has been certified by the Lee County Property Appraiser to the Upper Captiva Fire Protection and Rescue Service District as **\$303,519,208**.

NOW, THEREFORE, BE IT RESOLVED by the Upper Captiva Fire Protection and Rescue Service District of Lee County, Florida, that:

1. The Fiscal Year 2022-23 tentative operating millage rate is _____ mills which is _____ percent greater than the rolled-back rate of 2.8177 mills.
2. The Date, Time and Place of the FINAL hearing to ADOPT the FINAL Fiscal Year 2022-23 Millage Rate will be Saturday, September 24, 2022 at 10:00 a.m. at the Upper Captiva Fire Station, 4511 Hodgepodge Lane, North Captiva, Florida.
3. This resolution will take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER _____ WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER _____ AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner William (Bill) Byrnes	_____
Commissioner AJ LaVallie	_____
Commissioner Mike Filipczak	_____
Commissioner Tom Jenkins	_____
Commissioner Duncan Rosen	_____

DULY ADOPTED at a public hearing this 10th day of September, 2022 at _____ a.m. / p.m.

**UPPER CAPTIVA FIRE PROTECTION AND
RESCUE SERVICE DISTRICT**

William "Bill" Byrnes, Chairman

ATTEST: _____

RESOLUTION 2022-009

A RESOLUTION OF UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2022-23; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Upper Captiva Fire Protection and Rescue Service District of Lee County, Florida on September 10, 2022, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Upper Captiva Fire Protection and Rescue Service District of Lee County, Florida, set forth the tentative appropriations and revenue estimate for the Fiscal Year 2022-23 Budget in the amount of \$_____.

NOW, THEREFORE, BE IT RESOLVED, by the Upper Captiva Fire Protection and Rescue Service District of Lee County, Florida, that:

1. The Fiscal Year 2022-23 Tentative Budget is adopted.
2. The Date, Time and Place of the FINAL hearing to ADOPT the FINAL Fiscal Year 2022-23 Budget will be Saturday, September 24, 2022 at 10:00 a.m. at the Upper Captiva Fire Station, 4511 Hodgepodge Lane, North Captiva, Florida.
3. This resolution will take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER _____ WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER _____ AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner William (Bill) Byrnes	_____
Commissioner AJ LaVallie	_____
Commissioner Mike Filipczak	_____
Commissioner Tom Jenkins	_____
Commissioner Duncan Rosen	_____

DULY ADOPTED at a public hearing this 10th day of September, 2022 at _____ a.m. / p.m.

**UPPER CAPTIVA FIRE PROTECTION AND
RESCUE SERVICE DISTRICT**

William "Bill" Byrnes, Chairman

ATTEST: _____

**UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT
BUDGET SUMMARY
FISCAL YEAR 2022-23**

<u>SOURCES OF FUNDS</u>	Millage per \$1,000	SPECIAL ASSESSMENT		TOTAL
		<u>GENERAL FUND</u>	<u>FUND</u>	
<u>REVENUES</u>				
Taxes				
Ad Valorem Taxes-net	3.1000	\$ 907,978	\$ -	\$ 907,978
Permits, Fees & Assessments		-	447,400	447,400
Charges for Services		2,000	-	2,000
Miscellaneous		22,800	-	22,800
Other Sources		-	-	-
Total Revenues		<u>\$ 932,778</u>	<u>\$ 447,400</u>	<u>\$ 1,380,178</u>
FUND BALANCES/RESERVES-Beginning		368,242	45,845	414,087
TOTAL SOURCES OF FUNDS		<u>\$ 1,301,020</u>	<u>\$ 493,245</u>	<u>\$ 1,794,265</u>
 <u>USES OF FUNDS</u>				
<u>EXPENDITURES</u>				
<u>Public Safety</u>				
Personal Services		\$ 524,339	\$ 385,141	\$ 909,480
Operating Expenses		328,178	65,220	393,398
Capital Outlay		30,000	-	30,000
Debt Service		22,675	-	22,675
Total Expenditures		<u>\$ 905,192</u>	<u>\$ 450,361</u>	<u>\$ 1,355,553</u>
FUND BALANCES/RESERVES-Ending		395,828	42,884	438,712
TOTAL USES OF FUNDS		<u>\$ 1,301,020</u>	<u>\$ 493,245</u>	<u>\$ 1,794,265</u>

UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT
FISCAL YEAR 2022-23
BUDGET SUMMARY COMPARISON WITH PREVIOUS FISCAL YEAR

GENERAL and SPECIAL ASSESSMENT FUNDS				
	FY 2021-22 as Amended	FY 2022-23 Tentative	Increase (Decrease)	Percent Change
<u>SOURCES OF FUNDS</u>				
REVENUES				
Taxes				
Ad Valorem Taxes (net)	\$ 812,409	\$ 907,978	\$ 95,568	11.76%
Assessments Non-ad valorem (net)	447,400	447,400	-	0.00%
Charges for Services	1,800	2,000	200	11.11%
Miscellaneous	41,900	22,800	(19,100)	-45.58%
Other Sources	284,000	-	(284,000)	-100.00%
Total Revenues	<u>\$ 1,587,509</u>	<u>\$ 1,380,178</u>	<u>\$ (207,332)</u>	-13.06%
FUND BALANCES/RESERVES-Beginning	597,165	414,087	(183,078)	-30.66%
TOTAL SOURCES OF FUNDS	<u>\$ 2,184,674</u>	<u>\$ 1,794,265</u>	<u>\$ (390,410)</u>	-17.87%
<u>USES OF FUNDS</u>				
EXPENDITURES				
Public Safety				
Personal Services	\$ 918,163	\$ 909,480	\$ (8,683)	-0.95%
Operating Expenses	390,903	393,398	2,495	0.64%
Capital Outlay	453,405	30,000	(423,405)	-93.38%
Debt Service	22,675	22,675	-	0.00%
Total Expenditures	<u>\$ 1,785,146</u>	<u>\$ 1,355,553</u>	<u>\$ (429,593)</u>	-24.06%
FUND BALANCES/RESERVES-Ending	399,528	438,712	39,184	9.81%
TOTAL USES OF FUNDS	<u>\$ 2,184,674</u>	<u>\$ 1,794,265</u>	<u>\$ (390,409)</u>	-17.87%

**UPPER CAPTIVA FIRE PROTECTION AND RESCUE
SERVICE DISTRICT
GENERAL FUND
ANNUAL BUDGET FY 2022-23**

FY 2020-21	FY 2021-22			FY 2022-23
	AMENDED BUDGET	ACTUAL thru 8/30/2022	ESTIMATED ACTUAL thru 9/30/2022	
ACTUAL				TENTATIVE BUDGET

SOURCES OF FUNDS

**BEGINNING FUND BALANCE (Cash
Balance Brought Forward)**

Reserves-Committed Fund Balance

Contingencies/Disasters	184,500	185,000	184,500	184,500	200,000
Reserve for Access Way Maintenance	23,510	10,000	-	-	-
Unassigned Fund Balance	349,210	332,984	349,210	349,210	168,242

Total Beginning Fund Balance	\$ 557,220	\$ 527,984	\$ 533,710	\$ 527,987	\$ 368,242
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REVENUES

311 Ad valorem taxes (FY 2022 mills = 3.1000)	768,019	841,875	843,566	843,566	940,910
311 Less: Discounts on Taxes	(24,128)	(29,466)	(27,081)	(27,081)	(32,932)
335 Intergovernmental					
State Grant	-	-	-	-	-
342 Charges for Services					
T-shirt Sales	2,290	1,800	2,071	2,100	2,000
360 Miscellaneous					
361 Interest	2,850	3,000	2,397	3,197	2,800
365 Sale of Surplus-Scrap	-	-	45,000	45,000	-
366 Contrib & Donations-AccessWay	15,000	10,000	10,000	10,000	-
366 Contrib & Donations-Tractor & Blade	20,526	-	-	-	-
366 Contrib & Donations-FUN Run	800	23,900	23,932	23,932	15,000
366 Contrib & Donations-Other	1,000	-	960	960	-
369 Other (includes TIPS & Firehouse Subs)	26,000	5,000	56	5,000	5,000

OTHER SOURCES

380 Debt Proceeds	-	284,000	274,785	274,785	-
Total revenues & Other Sources	812,357	1,140,109	1,175,686	1,181,459	932,778

TOTAL SOURCES OF FUNDS	\$ 1,369,577	\$ 1,668,093	\$ 1,709,396	\$ 1,709,446	\$ 1,301,020
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USES OF FUNDS

PUBLIC SAFETY

Personal services

120 Salary & Wages	381,210	427,396	324,015	350,289	437,592
Fringe Benefits					
210 FICA @ 7.65%	29,458	32,696	24,842	26,852	33,476
220 Retirement	14,398	14,942	9,182	9,803	10,479
230 Health & Dental Insurance	24,400	26,571	23,065	25,169	26,856
231 Disability Insurance	2,028	2,040	1,106	1,184	936
240 Workers Compensation	11,444	15,000	13,821	13,821	15,000
250 Unemployment Comp	-	-	-	-	-
Total Personal Services	462,938	518,645	396,031	427,119	524,339

**UPPER CAPTIVA FIRE PROTECTION AND RESCUE
SERVICE DISTRICT
GENERAL FUND
ANNUAL BUDGET FY 2022-23**

	FY 2020-21 ACTUAL	FY 2021-22			FY 2022-23
		AMENDED BUDGET	ACTUAL thru 8/30/2022	ESTIMATED ACTUAL thru 9/30/2022	TENTATIVE BUDGET
Operating					
310 Professional services	29,156	25,000	27,607	30,127	50,000
311 Commissions-T. C. & P. A.	15,504	22,485	22,770	22,785	25,230
320 Accounting & Auditing	18,457	24,000	17,147	20,338	24,000
340 Other Contractual	1,442	2,500	2,625	2,983	2,710
400 Travel & per diem (incl tolls)	1,562	7,800	10,695	10,870	8,250
410 Communications services	5,639	7,850	3,220	7,511	6,800
420 Postage/Freight	423	1,100	384	724	290
430 Utilities	9,619	11,900	9,230	12,190	14,480
440 Rentals & Leases	-	-	-	-	-
450 Insurance	24,450	26,090	25,095	28,235	31,340
460 Repairs & Maintenance	41,184	68,150	59,200	76,245	39,310
461 R&M-Access Way Maint	54,709	60,000	44,337	60,000	50,000
470 Printing & Binding	333	360	-	310	360
480 Promotional Activities	4,585	2,624	1,582	4,582	4,655
490 Other Current Charges	18,181	8,769	8,302	8,662	9,043
500 Licenses & taxes	2,943	2,650	3,053	3,053	2,900
510 Office Supplies	125	1,800	200	700	2,100
520 Operating Supplies					
521 Medical Supplies	6,240	8,500	3,850	7,000	8,000
522 Uniforms	1,853	3,000	2,987	3,000	3,000
523 Fuel	216	1,700	883	1,177	1,000
524 Equip < \$1,000	4,657	8,050	1,660	4,000	4,000
527 T-shirts for re-sale	373	1,460	1,458	1,458	1,500
528 Personal Protective Gear	7,726	14,000	13,441	13,441	14,000
520 Other	9,389	13,000	13,232	16,714	17,000
540 Books, Subscript & Memberships	2,745	3,000	2,962	3,202	2,460
550 Training & education	4,025	4,580	4,512	5,233	5,750
Total Operating	265,536	330,368	280,432	344,540	328,178
Capital outlay					
620 Building Improvements	-	160,000	126,403	225,000	-
630 Improvements other than Building	-	-	-	-	-
641 Machinery & Equip: Firefight > \$1,000	83,116	9,405	9,404	9,404	-
642 Machinery & Equip: Furn/Office > \$1,000	-	-	-	-	-
643 Machinery & Equip: Vehicles > \$1,000	30,000	284,000	275,303	275,303	30,000
640 Machinery & Equip: Other > \$1,000	-	-	37,163	37,163	-
Total Capital Outlay	113,116	453,405	448,273	546,870	30,000
700 Debt service	-	22,675	22,675	22,675	22,675
Total Expenditures	841,590	1,325,093	1,147,411	1,341,204	905,192
ENDING FUND BALANCE:					
Reserves-Committed Fund Balance					
Contingencies/Disasters	184,500	200,000	200,000	200,000	200,000
Debt Service Reserve	-	1,325	1,325	1,325	22,675
Equipment Replacement Reserve	-	3,251	3,251	3,251	28,000
Unassigned Fund Balance	343,487	138,424	357,409	163,666	145,153
Total Ending Fund Balance	527,987	343,000	561,985	368,242	395,828
TOTAL USES OF FUNDS	\$ 1,369,577	\$ 1,668,093	\$ 1,709,396	\$ 1,709,446	\$ 1,301,020

UPPER CAPTIVA FIRE PROTECTION AND
 RESCUE SERVICE DISTRICT
SPECIAL ASSESSMENT FUND
 ANNUAL BUDGET FY 2022-23

FY 2020-21	FY 2021-22			FY 2022-23
	AMENDED BUDGET	ACTUAL thru 8/30/2022	ESTIMATED ACTUAL thru 9/30/2022	TENTATIVE BUDGET

SOURCES OF FUNDS

BEGINNING FUND BALANCE (Cash Balance Brought Forward)

Unassigned Fund Balance	11,098	69,181	69,182	69,182	45,845
Total Beginning Fund Balance	\$ 11,098	\$ 69,181	\$ 69,182	\$ 69,182	\$ 45,845

REVENUES

325 Special Assessments	465,686	466,042	470,234	470,234	466,042
Less: Discounts Taken 4.00%	(14,616)	(18,642)	(14,573)	(14,573)	(18,642)
Total revenues & Other Sources	451,070	447,400	455,661	455,661	447,400
TOTAL SOURCES OF FUNDS	\$ 462,168	\$ 516,581	\$ 524,843	\$ 524,843	\$ 493,245

USES OF FUNDS

PUBLIC SAFETY

Personal services

120 Salary & Wages	311,458	357,193	327,577	358,258	343,837
Fringe Benefits					
210 FICA @ 7.65%	23,687	27,325	25,093	27,440	26,304
240 Workers Compensation	11,443	15,000	13,820	13,820	15,000
Total Personal Services	346,588	399,518	366,490	399,518	385,141

Operating

310 Professional services	2,000	2,500	2,000	2,000	2,500
311 Commissions-T. C. & P. A.	1,378	2,315	2,104	2,105	2,200
320 Accounting & Auditing	18,460	24,000	17,147	20,338	24,000
440 Rentals & Leases	11,400	11,520	11,520	11,520	11,520
461 R&M-Access Point Maintenance	-	-	-	-	-
520 Operating Supplies					
523 Fuel	13,160	20,200	18,237	20,842	25,000
Total Operating	46,398	60,535	51,008	56,805	65,220

Capital outlay

620 Building Improvements	-	-	-	-	-
630 Improvements other than Building	-	-	-	-	-
641 Machinery & Equip: Firefight > \$1,000	-	-	-	-	-
643 Machinery & Equip: Vehicles > \$1,000	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-

Total Expenditures	392,986	460,054	440,173	478,998	450,361
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ENDING FUND BALANCE:

Committed Fund Balance	69,182	56,527	84,670	45,845	42,884
Total Ending Fund Balance	69,182	56,527	84,670	45,845	42,884

TOTAL USES OF FUNDS	\$ 462,168	\$ 516,581	\$ 524,843	\$ 524,843	\$ 493,245
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**FISCAL YEAR 2022-23
PERSONAL SERVICES BUDGET**

CPI = 9.1% @ 6/30/22

POSITION	FY 2021-22		FISCAL YEAR 2022-23			Budgetary Increase (Decrease)
	AMENDED BUDGET - BOTH FUNDS	Estimated Actual	GENERAL FUND	SPECIAL ASSESSMENT FUND	TOTAL BOTH FUNDS	
Salaries & Wages						
General Fund						
Chief (Increase = CPI = 9.1% CPI)	\$ 80,045	\$ 80,100	\$ 87,329		\$ 413,039	\$ 16,222
Assistant Chief (Increase = CPI = 9.1%)	\$ 69,372	\$ 56,189	\$ 75,685			
GF-Paramedic @ \$20.36/hr (\$1/hr increase)	\$ 56,677	-	\$ 59,451			
Division Chiefs @ \$22.49/hr (includes \$1/hr increase)	\$ 59,130	\$ 69,346	\$ 59,104			
Officer @ \$21.44/hr (includes \$1/hr increase)	\$ 131,593	\$ 120,599	\$ 131,470			
General Fund	\$ 396,817	\$ 326,234	\$ 413,039		\$ 413,039	\$ 16,222
Special Assessment Fund						
FF/EMT @ \$18.32/hr x 24 hrs/day x 365 days (\$1/hr increase)	\$ 184,161			\$ 160,483		
FF/Paramedic @ \$20.36/hr x 24 hrs/day x 365 days (\$1/hr increase)	\$ 170,032			\$ 178,354		
Special Assessment Fund	\$ 354,193	\$ 356,421		\$ 338,837	\$ 338,837	\$ (15,356)
Additional Pay						
Compensation in lieu of Health Insurance @ \$568/payperiod	\$ 21,000	\$ 14,521	\$ 14,768		\$ 14,768	\$ (6,232)
Holiday Pay-4 Holidays per Year (12 hrs pay @ base hr'ly rate)	\$ 4,400	\$ 4,363	\$ 2,500	\$ 2,500	\$ 5,000	\$ 600
Overtime	\$ 1,600	\$ 5,316	\$ 2,500	\$ 2,500	\$ 5,000	\$ 3,400
PTO (Time Worked by EMT/Paramedic when Chief/Asst Chief take PTO)	\$ 6,579	\$ 1,692	\$ 4,785	-	\$ 4,785	\$ (1,794)
Additional Pay Sub-total	\$ 33,579	\$ 25,892	\$ 24,553	\$ 5,000	\$ 29,553	\$ (4,026)
522-122 TOTAL SALARIES	\$ 784,589	\$ 708,547	\$ 437,592	\$ 343,837	\$ 781,429	\$ (3,160)
Fringe Benefits						
FICA	\$ 60,021	\$ 54,292	\$ 33,476	\$ 26,304	\$ 59,780	\$ (241)
Retirement Contributions @ 12%	\$ 14,942	\$ 9,803	\$ 10,479		\$ 10,479	\$ (4,463)
Health & Dental Insurance for Chief (\$2,200/mo per Lee Co.)	\$ 26,400	\$ 24,998	\$ 26,400		\$ 26,400	\$ -
Lee BoCC Health Insurance Admin Fee (\$38/mo per participant) 1/1/23	\$ 171	\$ 171	\$ 456		\$ 456	\$ 285
Disability Insurance-Short Term for Chief	\$ 2,040	\$ 1,184	\$ 936		\$ 936	\$ (1,104)
Workers' Compensation	\$ 30,000	\$ 27,641	\$ 15,000	\$ 15,000	\$ 30,000	\$ -
Unemployment Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522-202 TOTAL FRINGE BENEFITS	\$ 133,574	\$ 118,090	\$ 86,747	\$ 41,304	\$ 128,051	\$ (5,523)
TOTAL PERSONAL SERVICES	\$ 918,163	\$ 826,637	\$ 524,339	\$ 385,141	\$ 909,480	\$ (8,683)

UPPER CAPTIVA FIRE PROTECTION and RESCUE SERVICE DISTRICT



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GENERAL FUND

Operating & Capital Expenditure

Line-Item Detail

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT
GENERAL FUND

ACCT # 522-310

ACCT NAME: PROFESSIONAL SERVICES

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 29,156.00	\$ 25,000.00	\$ 27,607.00	\$ 30,127.00		\$ 50,000.00

REQUESTED DETAIL

				LEGAL SERVICES	
	\$ -			Labor Attorney	
	\$ 25,000.00	\$ 27,480.00	\$ 30,000.00	Legal Services: General	\$ 30,000.00
				Other Legal Services	
				MEDICAL	
	\$ -	\$ -	\$ -	Medical Director	\$ -
				PHYSICALS	
	\$ -			Employee Annual Physicals	
	\$ -	\$ 127.00	\$ 127.00	Pre-Employment Physicals	
				PROFESSIONAL SERVICES-MISC	
				State-mandated 5-Year Performance Audit (HB 1103)	\$ 20,000.00
	\$ -			SWFL EAP	

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND

ACCT # 522-410

ACCT NAME: COMMUNICATIONS SERVICES

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 5,639.00	\$ 7,850.00	\$ 3,220.00	\$ 7,511.00		\$ 6,800.00

REQUESTED DETAIL

				LEE COUNTY RADIO USER FEES	
	\$ 3,000.00	\$ -	\$ 3,000.00	Mic Fees	\$ 3,000.00
				INTERNET & TV	
	\$ 2,000.00	\$ 1,833.00	\$ 1,920.00	Direct TV/Prime Video	\$ 2,000.00
	\$ -	\$ 304.00	\$ 504.00	AT&T	\$ 600.00
				NEW WAVE FCC License	
	\$ 1,500.00	\$ 695.00	\$ 695.00	PHONES - Sprint	\$ -
	\$ 1,200.00	\$ 196.00	\$ 1,200.00	ACTIVE 911 (\$10/mo for 15 phones)	\$ 1,200.00
	\$ 150.00	See Subscriptions (540)		ZOOM	\$ -
		\$ 192.00	\$ 192.00	Survey Monkey	\$ -

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND

ACCT # 522-460

ACCT NAME: REPAIR & MAINTENANCE

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 95,893.00	\$ 128,150.00	\$ 103,537.00	\$ 136,245.00		\$ 89,310.00

REQUESTED DETAIL

\$ 41,184.00	\$ 68,150.00	\$ 59,200.00	\$ 76,245.00	GEN'L R&M	\$ 39,310.00
	\$ 17,000.00	\$ 783.00	\$ 2,000.00	Building/Equip Repairs	\$ 12,000.00
	\$ 850.00			AC Repairs	\$ 850.00
	\$ 850.00			Generator Repairs	\$ -
	\$ 2,000.00	\$ 1,573.00	\$ 2,000.00	Golf Cart Repairs	\$ 2,000.00
	\$ 35,000.00	\$ 42,265.00	\$ 50,000.00	Boat Repairs	\$ 10,000.00
	\$ 4,000.00	\$ 2,808.00	\$ 5,808.00	Ladder/Hose Testing	\$ 3,000.00
	\$ 2,300.00	\$ -	\$ 2,300.00	Pump Test for Trucks	\$ 2,300.00
	\$ 650.00	\$ -	\$ 650.00	Annual Alarm Inspection	\$ 650.00
	\$ 1,500.00	\$ -	\$ 1,500.00	Fyr-Fyter	\$ 1,500.00
	\$ 1,100.00	\$ 1,500.00	\$ 1,500.00	Tires	\$ -
	\$ 1,500.00		\$ -	Overhead Door Repairs	\$ 1,500.00
	\$ 1,400.00	\$ 1,184.00	\$ 1,400.00	REV Technical	\$ 1,400.00
	\$ -	\$ 509.00	\$ 509.00	ESO Patient reporting software system (\$4,636/year plus \$1,445 start-up)	\$ 510.00
		\$ 980.00	\$ 980.00	Channel Innovations-Breathing Air-Grade E	\$ 1,000.00
		\$ 5,080.00	\$ 5,080.00	Metro Power Systems-Generator	\$ -
		\$ 769.00	\$ 769.00	Computer Set-up, Repair/Maint	\$ 800.00
		\$ 532.00	\$ 532.00	Tractor Maintenance	\$ 550.00
		\$ 1,217.00	\$ 1,217.00	Dynamic South	\$ 1,250.00
\$ 54,709.00	\$ 60,000.00	\$ 44,337.00	\$ 60,000.00	ACCESS WAY MAINTENANCE	\$ 50,000.00

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND

ACCT # 522-490

ACCT NAME: OTHER CURRENT CHARGES

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 18,181.00	\$ 8,969.00	\$ 8,302.00	\$ 8,662.00		\$ 9,043.00

REQUESTED DETAIL

	\$ 1,920.00	\$ 1,493.00	\$ 1,813.00	Bank Service Chgs-Analysis Chg	\$ 1,920.00
	\$ 300.00	\$ 260.00	\$ 300.00	Pay Pal Charges	\$ 300.00
	\$ 6,549.00	\$ 6,548.00	\$ 6,548.00	Fun Run Materials	
				Fla State Parks	\$ -
				T-shirts (applestitch)	\$ 6,000.00
				Insurance	\$ 165.00
				Medals	\$ 433.00
				Printing	\$ 25.00
	\$ 200.00		\$ -	Food for Incidents	\$ 200.00
		\$ 1.00	\$ 1.00	Settlement Payments	\$ -

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND

ACCT # 522-510

ACCT NAME: OFFICE SUPPLIES

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 125.00	\$ 1,800.00	\$ 200.00	\$ 700.00		\$ 2,100.00

REQUESTED DETAIL

	\$ 500.00	\$ 100.00	\$ 100.00	Paper, pens & other supplies	\$ 100.00
	\$ -	\$ -	\$ -	Quickbooks Upgrade (every 2 Yrs)	\$ 600.00
	\$ 300.00	\$ -	\$ -	MS Office Product Upgrade	\$ 300.00
	\$ -	\$ -	\$ -	ScheduleHead Software	\$ -
	\$ -	\$ -	\$ -	MySite software	\$ -
	\$ 500.00	\$ -	\$ 500.00	Office Furniture < \$1,000	\$ 500.00
	\$ 500.00	\$ -	\$ -	ADA Website Compliance	\$ 500.00
	\$ -	\$ 100.00	\$ 100.00	Microsoft 365	\$ 100.00

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND

ACCT # 522-520

ACCT NAME: OPERATING SUPPLIES

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 30,455.00	\$ 63,710.00	\$ 37,511.00	\$ 53,790.00		\$ 62,500.00

REQUESTED DETAIL

\$ 6,240.00	\$ 8,500.00	\$ 3,850.00	\$ 7,000.00	MEDICAL SUPPLIES	\$ 8,000.00
			\$ 6,124.00	Bound Tree/LeeSar	
			\$ 876.00	NexAir-oxygen	
				Ten-8 & Various Pharmacies	
\$ 1,853.00	\$ 3,000.00	\$ 2,987.00	\$ 3,000.00	UNIFORMS	\$ 3,000.00
				Shirts, hats, etc.	
\$ 373.00	\$ 1,460.00	\$ 1,458.00	\$ 1,458.00	T-SHIRTS FOR RESALE	\$ 1,500.00
\$ 7,726.00	\$ 14,000.00	\$ 13,441.00	\$ 13,441.00	PERSONAL PROTECTIVE EQUIP	\$ 14,000.00
	\$ 12,000.00			Nomex Coat & Pants (4 sets)	\$ 12,000.00
	\$ 2,000.00			Goggles, Saws, Fire Shelters, Lights, Bunker Gear	\$ 2,000.00
\$ 216.00	\$ 1,700.00	\$ 883.00	\$ 1,177.00	FUEL	\$ 1,000.00
				Bulk Oil	
				Diesel for Engines	
\$ 4,657.00	\$ 8,050.00	\$ 1,660.00	\$ 4,000.00	EQUIP < \$1,000	\$ 4,000.00
				Signs, Hose Nozzles, Trash Boxes, Tools, etc.	
				Updated appliances @ Station	
\$ 9,390.00	\$ 13,000.00	\$ 13,232.00	\$ 16,714.00	OTHER OPERATING SUPPLIES	\$ 17,000.00
				Truck and Equipment parts, Batteries, Hardware, Cleaning Supplies, Paper products, Water, etc.	

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND

ACCT # 522-540

ACCT NAME: BOOKS, SUBSCRIPTIONS & MEMBERSHIPS

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 2,746.00	\$ 3,000.00	\$ 2,962.00	\$ 3,202.00		\$ 2,460.00

REQUESTED DETAIL

				522-540 OTHER	
	\$ -	\$ -	\$ -	Dues-Fire Marshall (FFMIA)	\$ -
	\$ -	\$ -	\$ -	Dues-Lee Co Fire Marshall	\$ -
	\$ 160.00	\$ 200.00	\$ 200.00	Dues-Lee Co Fire Chief	\$ 200.00
	\$ 125.00	\$ 125.00	\$ 125.00	Dues-Florida Fire Chief	\$ 125.00
	\$ -	\$ -	\$ -	Dues-FASD	\$ -
	\$ 95.00	\$ -	\$ -	Dues-FCCA	\$ 95.00
	\$ -	\$ 50.00	\$ 50.00	FCDICE	\$ -
		\$ 13.00	\$ 13.00	USAMM	\$ 15.00
	\$ 150.00	\$ 449.00	\$ 449.00	NFPA Nat'l Fire Protection	\$ 150.00
	\$ 220.00	\$ 250.00	\$ 250.00	International Assn Fire Chief's	\$ 250.00
	\$ 240.00	\$ -	\$ 240.00	Amazon Mkpt	\$ -
	\$ 175.00	\$ 175.00	\$ 175.00	Special District Fee-FL Dept of Economics	\$ 175.00
	\$ 400.00	\$ 315.00	\$ 315.00	Intuit Quickbooks Subscription Renewal	\$ 400.00
	\$ 650.00	\$ 650.00	\$ 650.00	Intuit Quickbooks Payroll Subscription	\$ 650.00
	\$ 550.00	\$ 450.00	\$ 450.00	Sam's Club	\$ 100.00
	\$ 35.00	\$ 85.00	\$ 85.00	1st Responder Newspaper	\$ 100.00
	\$ -	\$ -	\$ -	Gov't in Sunshine Manual	\$ -
	\$ -	\$ 50.00	\$ 50.00	UCCA	\$ 50.00
	\$ 200.00	\$ 150.00	\$ 150.00	ZOOM	\$ 150.00

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND

ACCT # 522-640

ACCT NAME: CAPITAL OUTLAY

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 113,116.00	\$ 453,404.00	\$ 448,273.00	\$ 546,870.00		\$ 30,000.00

REQUESTED DETAIL

\$ -	\$ 160,000.00	\$ 126,403.00	\$ 225,000.00	62-00 BUILDING	\$ -
	\$ -	\$ 126,403.00	\$ 225,000.00	Station Expansion w/ 32' Bay (not expected to be completed in FY2020, so carried over to FY 2022	\$ -
\$ 83,116.00	\$ 9,404.00	\$ 9,404.00	\$ 9,404.00	64-10 FIREFIGHT EQUIP > \$1,000	\$ -
\$ -	\$ -	\$ -	\$ -	64-20 FURNITURE/OFFICE > \$1,000	\$ -
\$ 30,000.00	\$ 284,000.00	\$ 275,303.00	\$ 275,303.00	64-30 VEHICLES > \$1,000	\$ 30,000.00
				UTV-Ranger Replacement	\$ 30,000.00
	\$ 284,000.00	\$ 275,303.00	\$ 275,303.00	2,000 gal Tanker Truck-Pierce	\$ -
\$ -	\$ -	\$ 37,163.00	\$ 37,163.00	64-00 M&E-OTHER > \$1,000	\$ -
		\$ -	\$ -	Turn-out Gear issue for entire staff (***) Roll-forward from FY 2020	
	\$ -	\$ -	\$ -	Night Vision Goggles (*)	\$ -
	\$ -	\$ -	\$ -	Radio System Replacement	\$ -
	\$ -	\$ -	\$ -	New PowerHead on Boat	\$ -
	\$ -	\$ -	\$ -	Nomex Coat & Pants (2 sets) (*)	\$ -
	\$ -	\$ 37,163.00	\$ 37,163.00	Generator for Station	\$ -

(*) TIPS Grant eligible for up to \$5,000 reimbursement

(**) District's 50% match of FSW Grant (50%)

(***) District's 10% match after AFG Grant (90%)

**UPPER CAPTIVA FIRE PROTECTION and
RESCUE SERVICE DISTRICT**



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SPECIAL ASSESSMENT FUND

Operating & Capital Expenditure

Line-Item Detail

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

SPECIAL ASSESSMENT FUND

ACCT # 522-310

ACCT NAME: PROFESSIONAL SERVICES

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 2,000.00	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00		\$ 2,500.00

REQUESTED DETAIL

				PROFESSIONAL SERVICES-MISC	
	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	Annual Special Assessment Methodology Update	\$ 2,500.00
	\$ -				

UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT

SPECIAL ASSESSMENT FUND

ACCT # 522-520

ACCT NAME: OPERATING SUPPLIES

FY 2021	FY 2022				FY 2023
ACTUAL	AMENDED BUDGET	ACTUAL thru 8/30/22	ESTIMATED ACTUAL thru 9/30/22	DESCRIPTION	REQUESTED
\$ 13,160.00	\$ 20,200.00	\$ 18,237.00	\$ 20,842.00		\$ 25,000.00

REQUESTED DETAIL

\$ -	\$ -	\$ -	\$ -	MEDICAL SUPPLIES	\$ -
				Bound Tree	
				Praxair-oxygen	
				LeeSar	
\$ -	\$ -	\$ -	\$ -	UNIFORMS	\$ -
				Shirts for SA personnel	
\$ 13,160.00	\$ 20,200.00	\$ 18,237.00	\$ 20,842.00	FUEL	\$ 25,000.00
				Boat Gasoline	
\$ -	\$ -	\$ -	\$ -	EQUIP < \$1,000	\$ -
\$ -	\$ -	\$ -	\$ -	OTHER OPERATING SUPPLIES	\$ -
				Cleaning Supplies, Toilet Paper, Batteries, etc.	\$ -
				Water - Culligan	\$ -